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VOL IV	ADMINISTRATION	
PART II	BUDGET AND FINANCE	
CHAPTER 9	INTERNAL CONTROL AND AUDIT	Section 902.01

Section 902. Administrative Examination of Accounts.

- .01 General. Pursuant to the authority contained in Section 119 of the Accounting and Auditing Act of 1950 (Public Law 784, approved September 12, 1950), the accounting offices and positions in the list attached to this Section have been designated to receive, examine, reconcile and approve fiscal officers' accounts (Exhibit A).
- .02 Decentralization of Administrative Examination. The primary basic criteria for the decentralization of the administrative examination of accounts are (1) that designated operating procedures are established to assure that all financial transactions will be completely reviewed and audited prior to payment or deposit and recording on the accounting records, (2) formal procedures are in force to provide a reconciliation of disbursing officers' accounts current with the accounting records prior to approval and transmission to the General Accounting Office, and (3) internal procedures are in effect to determine that the requirements under (1) and (2) above are being followed.
- .03 Regional Disbursing Officers Account. Upon receipt of the original account current from the Regional Disbursing Office, the amounts shown thereon shall be reconciled with balances in the general ledger accounts maintained at the designated accounting offices. Discrepancies should be immediately called to the attention of the Regional Disbursing Officer with complete details. When the reconciliation of the account current has been completed, the original should be certified in the space provided therefor by the designated officer and evidence of the signature indicated on the retained copy. The date of certification should be indicated on both the original and the duplicate. After certification, the original account current, together with all original supporting documents, shall be transmitted to reach the General Accounting Office, Reconciliation and Clearance Division, Receiving Unit, Washington 25, D.C., not later than twenty days after receipt by the designated official. Transmittal shall be marked "Treasury Regional Accounts". This reconciliation and certification of the accounts does not contemplate or require an administrative post audit of individual documents.
 - A. Reconciliation of Account Balances. A statement to effect a reconciliation of account current balances with the balances shown on the accounts of the accounting office shall be prepared at each office designated to receive, examine, reconcile and approve fiscal officers accounts. A separate reconciliation shall be prepared for each account listed on the account current and shall be filed with the retained copy of the account current

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at the location where the accounting records are maintained. Forms for use in making the reconciliation are attached to this section (Exhibits B and C). These forms may be reproduced locally in such quantities as may be necessary. Exhibit C may be reproduced on the reverse of Exhibit B if desired.

- .04 Indian Bureau Special Disbursing Agent's Account. Indian Bureau Special Disbursing Agent's account current and supporting documents shall be assembled at the accounting office. After the account has been reconciled, examined, and approved, the certificate on the reverse of the account current in the block entitled, "Examined and Approved" shall be signed and dated by the designated officer. The original account current, together with all original documents shall be transmitted to reach the General Accounting Office, Reconciliation and Clearance Division, Receiving Unit, Washington 25, D. C., not later than twenty days after receipt by the designated official. The transmittal shall be plainly marked "Individual Indian Accounts". One legible signed copy of the account current shall be transmitted to the Treasury Department, Bureau of Accounts, Division of Book-keeping and Warrants, Washington 25, D. C. The triplicate account current shall be retained in the Accounting Office.
- A. Reconciliation of Subsidiary Account Balances. Where subsidiary Individual Indian accounts and Deposit Fund accounts are maintained at points other than the office of the Special Disbursing Agent, a monthly statement of reconciliation must be prepared and submitted by a deputy disbursing agent who is charged with the responsibility for the maintenance of the subsidiary accounts. A form for use in making such a reconciliation statement is attached to this Section (Exhibit D). This form may be reproduced locally in such quantities as may be necessary. This report must be promptly reconciled with the general ledger control accounts and filed with the retained copy of the account current for review by interested auditors.

EXHIBIT A

BUREAU OF INDIAN AFFAIRS

List of Accounting Offices and Positions Designated to
Receive, Examine, Reconcile, and Approve Fiscal Officers'
Accounts as of July 1, 1951

<u>Accounting Office</u>	<u>Official to Receive Accounts Current</u>	<u>Finance Office Station Number</u>
Aberdeen Area Office	Area Director Aberdeen, South Dakota	20-1-1
Albuquerque Area Office	Area Director Federal Building Albuquerque, New Mexico	20-2-1
Anadarko Area Office	Area Director Federal Building Anadarko, Oklahoma	20-3-1
Osage Agency	Superintendent Pawhuska, Oklahoma	20-3-2
Billings Area Office	Area Director 804 North 29th Street Billings, Montana	20-4-1
Juneau Area Office	Area Director Juneau, Alaska	20-5-1
Minneapolis Area Office	Area Director Buzza Bldg., Rm. 250 2908 Colfax Avenue South Minneapolis 8, Minn.	20-6-1
Menominee Agency	Superintendent Neopit, Wisconsin	20-6-2
Red Lake Agency	Superintendent Red Lake, Minnesota	20-6-3
Muskogee Area Office	Area Director Federal Building Muskogee, Oklahoma	20-7-1

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Phoenix Area Office	Area Director P. O. Box 7007 Phoenix, Arizona	20-8-1
Portland Area Office	Area Director Swan Island Bldg. 1 Portland 18, Oregon	20-9-1
Klamath Agency	Superintendent Klamath Agency, Oregon	20-9-2
Sacramento Area Office	Area Director Federal Building Sacramento, California	20-10-1
Window Rock Area Office	Area Director Window Rock, Arizona	20-11-1
Intermountain School	Superintendent Brigham City, Utah	20-11-2
Washington Office	Chief, Branch of Budget and Finance Bureau of Indian Affairs Department of the Interior Washington 25, D. C.	20-25-1

Note: The first digits, 20, represent the number assigned to the Bureau of Indian Affairs; the second digits represent the Area number; and the third digits represent the station number.